

CHAPTER NO. 836

SENATE BILL NO. 1708

By Clabough

Substituted for: House Bill No. 1430

By Whitson

AN ACT To amend Title 67, Tennessee Code Annotated, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:


SECTION 1. Tennessee Code Annotated, Section 67-6-334(b), is amended by adding the following as a new, appropriately designated subdivision:

(b)(3) In any instance in which the owner of a residential unit fails to disclose to an electric utility that the unit is being used for a purpose which would render the sale of electricity taxable, such owner shall be liable for any tax, penalty or interest due thereon rather than the electric utility.

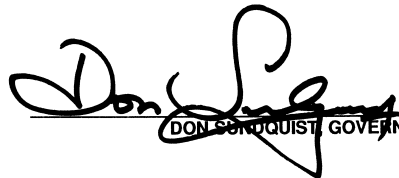
SECTION 2. This act shall take effect, July 1, 2002, the public welfare requiring it.

PASSED: June 24, 2002


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 3rd day of July 2002


DON SUNDQUIST, GOVERNOR